

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

FILED
JAMES BONINI
CLERK

2008 APR -9 P 3:34

UNITED STATES OF AMERICA,)
)
Petitioner,)
)
v.)
)
TERENCE J. BOYDEN,)
)
Respondent.)

Civil Action No.

U.S. DISTRICT COURT
SOUTHERN DIST. OHIO
EASTERN DIVISION

2:08-cv-00326

JUDGE GRAHAM

MAGISTRATE JUDGE KEMP

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. Adam Tomakich is a duly commissioned Revenue Officer employed in Small Business/Self-Employed Division, Internal Revenue Service and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602B1.

3. Respondent, Terence J. Boyden, resides at 2559 Bryan Circle, Grove City, Ohio 43123, within the jurisdiction of this Court.

4. Revenue Officer, Adam Tomakich, is conducting an investigation for the determination of the collection of tax liability of Terence J. Boyden for the year 2002, as set forth in the Declaration of Revenue Officer Adam Tomakich, attached hereto as **Exhibit 1**.

5. Respondent, Terrence J. Boyden, is in possession and control of testimony, books, records, papers, and other data which are relevant to the above-described investigation.

6. On October 1, 2007, an Internal Revenue Service summons was issued by Revenue Officer Adam Tomakich directing the respondent, Terrence J. Boyden, to appear before Revenue Officer Adam Tomakich on October 23, 2007, at 9:00 a.m. to testify and to produce the books, records, and other documents demanded in the summons. An attested copy of the summons was left at the last and usual place of abode of the respondent, Terrence J. Boyden, by Adam Tomakich, Revenue Officer, on October 1, 2007. The summons is attached hereto and incorporated herein as **Exhibit 2**.

7. On October 23, 2007, respondent, Terrence J. Boyden, did not appear in response to the summons. Respondent's refusal to comply with the summons continues to date as set forth in the Declaration of Revenue Officer Adam Tomakich attached hereto as **Exhibit 1**.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to collect the Federal tax liability of Terrence J. Boyden, for the year 2002, as is evidenced by the Declaration of Adam Tomakich attached hereto and incorporated herein as part of this petition.

WHEREFORE, petitioner respectfully prays:

1. The Court issue an order directing the respondent, Terrence J. Boyden, to show cause,

if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

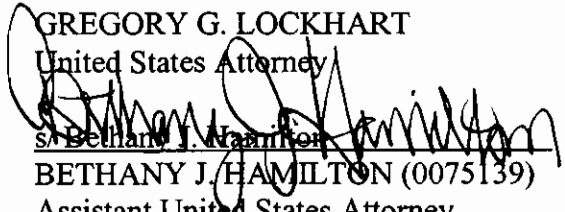
2. The Court enter an order directing the respondent, Terence J. Boyden, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Adam Tomakich or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Adam Tomakich, or any other proper officer or employee of the Internal Revenue Service.

3. The United States recover its costs in maintaining this action.

4. The Court grant such other and further relief as is just and proper.

Respectfully submitted,

GREGORY G. LOCKHART
United States Attorney


~~s/ Bethany J. Hamilton~~
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